

**EXHIBIT A**

**(Ordinary Course Professional Declaration)**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re : Chapter 11 Case No.  
: :  
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : 08-13555 (JMP)  
: :  
Debtors. : (Jointly Administered)  
: :  
: :  
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**AFFIDAVIT AND DISCLOSURE STATEMENT OF JAMES D. MCGINLEY ON  
BEHALF OF EDWARDS WILDMAN PALMER LLP**

COMMONWEALTH OF MASSACHUSETTS )  
 ) ss:  
COUNTY OF SUFFOLK )

James D. McGinley, being duly sworn, upon his oath, deposes and says:

1. I am a partner of Edwards Wildman Palmer LLP, located at 111 Huntington Avenue, Boston, MA 02199 (the “Firm”). The Firm was created by the October 1, 2011 merger of Edwards Angell Palmer & Dodge LLP (“EAPD”) and Wildman, Harrold, Allen & Dixon LLP. Prior to October 1, 2011, EAPD represented the clients in connection with the matters described in paragraph 4 hereof.

2. Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors”), have requested that the Firm provide legal services relating to the preparation and delivery of nonconsolidation opinions relating to the following borrowers: (a) 237 Park Avenue Owner, L.P., (b) Wilshire Boulevard Property LLC (and affiliated

mezzanine borrowers) and (c) such other special purpose entities as requested by the Debtors, and the Firm has consented to provide such services.

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors' chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties in interest in these chapter 11 cases. Except as disclosed in the succeeding paragraph, the Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, except as disclosed in the succeeding paragraph, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates. The Firm does not represent parties in interest that are adverse to the Debtors with respect to the matters for which it is to be retained.

4. The Firm either has performed services for the following persons in connection with the Debtors' chapter 11 cases or has relationships with the following persons that have been or would be adverse to the Debtors:

- (A) The Firm currently represents the following agencies of the Commonwealth of Massachusetts:
  - (1) The Firm represents the Massachusetts Development Finance Agency ("MDFA") in connection with its response to a subpoena issued to it by one or more of the Debtors pursuant to Federal Rule of Bankruptcy Procedure 2004 relating to a derivative contract relating to bonds issued

by MDFA for a project located in Chelsea, Massachusetts. The derivative contract was terminated in late 2008. The potential dispute relates to the calculation of the termination payment.

(2) The Firm represents MDFA and its subsidiary, MassDevelopment/Saltonstall Building Redevelopment Corporation (“Saltonstall”), in connection with a swap agreement with Lehman Brothers Special Financing (“LBSF”). The swap agreement has not been terminated and is subject to assumption or rejection by LBSF. The parties dispute the amount of interest that is due. The Firm has advised MDFA and Saltonstall on this matter.

(3) (A) The Firm represents the Massachusetts Turnpike Authority, which is now part of the Massachusetts Department of Transportation (“MDOT”), in connection with a claim in the amount of approximately \$50 million that it filed against LBSF relating to the termination of a derivative agreement. LBSF has recently communicated to MDOT that it believes that MDOT’s claim should be allowed in a lesser amount. Thus, there is a potential dispute as to the amount of MDOT’s claim. (B) The Firm represents MDOT with respect to a series of swaptions between LBSF and MDOT (or the Massachusetts Turnpike Authority) that were terminated in December 2008. Prior to the filing of the Debtors’ bankruptcy cases, LBSF assigned its interest in the swaptions to Lehman Brothers Commercial Bank, which is not (and is not eligible to be) a Debtor.

(B) The Firm currently represents OM Financial Life Insurance Company (“OM”) in connection with claims that it filed against the Debtors. On June 17, 2010, pursuant to their Twenty-Second Omnibus Objection to Claims (Duplicative of Indenture Trustee Claims), the Debtors objected to certain of OM’s claims on the ground that they are duplicative of a global claim filed by the Wilmington Trust Company on behalf of itself and the holders of certain senior unsecured notes issued pursuant to an indenture. On September 16, 2011, pursuant to their Two Hundred Tenth Omnibus Objection, the Debtors objected to other OM claims and those of Old Mutual Reinsurance (Ireland) Limited (collectively with OM, the “Old Mutual Companies”) that certain additional of their claims were duplicative of a global claim filed by OMX Timber Finance Investments II, LLC and prosecuted by Wells Fargo Northwest, N.A. as indenture trustee. The Firm continues to represent the Old Mutual Companies in connection with monitoring the Debtors’ chapter 11 proceedings. The firm also represented OM in connection with a dispute over the proper calculation of amounts owed in connection with the termination of a swap agreement between OM and Lehman Brothers OTC Holdings Inc. which was settled between the parties in 2009.

(C) The Firm currently represents Mr. Edward J. Lill and Mr. Stephen Friedman in connection with claims that they filed against the Debtors and to which the Debtors have objected. A hearing on the Debtors’ objections to Mr. Lill’s claim and Mr. Friedman’s claim is scheduled for December 21, 2011.

(D) Two former partners of the Firm, Richard Hiersteiner and Jeanne Darcey, represented U.S. Bank National Association, a creditor that either is or was a

member of the Debtors' committee of unsecured creditors, in connection with its service on such committee. Mr. Hiersteiner's and Ms. Darcey's representation of U.S. Bank National Association in its capacity as a member of the creditors' committee, while they were partners of the Firm, lasted from February 9, 2010 to March 9, 2010. The Debtors have not paid the Firm's invoices, totaling \$67,517.33, for these post-petition services.

(E) The Firm represented Acuity Capital Management LLC ("Acuity") in its filing of a proof of claim in the Debtors' chapter 11 cases. Subsequent to the filing of such proof of claim, Acuity sold its claim to an unaffiliated third party.

(F) The Firm represented Pacific Life Insurance Company ("Pacific") in its motion to file a late proof of claim against the Debtors. The Court denied Pacific's motion and, therefore, Pacific does not have a claim against the Debtors. However, Pacific holds a claim against Lehman Brothers International (Europe), which is a debtor in a European insolvency proceeding. Additionally, Pacific objected to the Debtors' proposed procedures for the assignment of derivatives contracts but subsequently withdrew its objection.

(G) The Firm represented several different clients (Babson College, Brandeis University, Phillip and Susan Morse, Northeastern University, Rhode Island Economic Development Corporation and Trustees of Tufts College) in connection with terminations of interest rate swaps or derivatives contracts with one of the Debtors. Additionally, the Firm has advised other clients about the impact of the Debtors' chapter 11 bankruptcy filings on swap and other transactions in which a Debtor was or is a counterparty.

(H) A former partner of the Firm represented Allied World Assurance Company, a former client of the Firm that provided excess D&O insurance coverage to a Debtor. The Firm acted as coverage counsel. The services performed by the Firm included monitoring and reviewing subprime mortgage-related litigation filed against the Debtors. The Firm's representation of this former client ended in April, 2010 when the former partner left the Firm.

(I) The Firm advised Moonlight Basin Ranch Limited Partnership ("Moonlight") in connection with a threatened foreclosure action that a Debtor threatened to bring against it. In connection therewith, the Firm advised Moonlight with respect to a potential claim or claims against the Debtors. The Firm's representation of Moonlight ended in November, 2009. Subsequently, Moonlight filed its own Chapter 11 bankruptcy case in the United States Bankruptcy Court for the District of Montana.

(J) The Firm either represented or currently represents creditors and insurers of affiliates of the Debtors that are themselves debtors in insolvency proceedings in Europe and/or Hong Kong.

(K) The Firm represents two clients that are adverse to Aurora Bank FSB (formerly known as Lehman Brothers Bank, FSB), which is a non-debtor subsidiary of a Debtor. One client's matter relates to a mortgage foreclosure action and the other relates to an insurance coverage dispute.

(L) On behalf of various clients, the Firm has monitored the Debtors' chapter 11 cases and advised clients as to (a) the impact of the Debtors' bankruptcy on

pre-petition transactions, agreements and insurance policies, and/or (b) whether or not a client has grounds for asserting a claim against the Debtors.

5. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

6. Except as disclosed in paragraph 4 above and in the Retention Questionnaire submitted herewith, neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matters for which the Firm is to be retained.

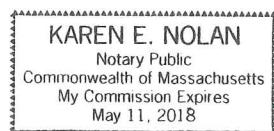
7. The Debtors do not owe the Firm for any prepetition services.

8. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Affidavit.

By: Karen D. McFinley

Subscribed and sworn to before me  
this 10<sup>th</sup> day of November, 2011

Karen E. Nolan  
Notary Public



**EXHIBIT B**

**(Retention Questionnaire)**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re** : **Chapter 11 Case No.**  
:  
**LEHMAN BROTHERS HOLDINGS INC., et al.** : **08-13555 (JMP)**  
:  
**Debtors.** : **(Jointly Administered)**  
:  
-----X-----

**RETENTION QUESTIONNAIRE**

TO BE COMPLETED BY PROFESSIONALS EMPLOYED BY LEHMAN  
BROTHERS HOLDINGS INC. OR ANY OF ITS DEBTOR AFFILIATES (collectively,  
the “Debtors”)

**DO NOT FILE THIS QUESTIONNAIRE WITH THE COURT.**  
**RETURN IT FOR FILING BY THE DEBTORS, TO:**

Weil, Gotshal & Manges LLP  
767 Fifth Avenue  
New York, New York 10153  
Attn: Candace Arthur  
Christopher Stauble

All questions **must** be answered. Please use “none,” “not applicable,” or “N/A,” as appropriate. If more space is needed, please complete on a separate page and attach.

1. Name and address of firm:

Edwards Wildman Palmer LLP

111 Huntington Avenue

Boston, Massachusetts 02199

2. Date of retention: November 4, 2010 as a *De Minimis* OCP pursuant to  
the Amended OCP Order.

3. Type of services provided (accounting, legal, etc.):

Legal services relating to the preparation and delivery of nonconsolidation opinions relating to the following borrowers: (a) 237 Park Avenue Owner, L.P., (b) Wilshire Boulevard Property LLC (and affiliated mezzanine borrowers) and (c) such other special purpose entities as requested by the Debtors.

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4. Brief description of services to be provided:

Preparation and delivery of nonconsolidation opinions with respect to certain real property.

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5. Arrangements for compensation (hourly, contingent, etc.)

Hourly

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(a) Average hourly rate (if applicable):

\$670.00

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(b) Estimated average monthly compensation based on prepetition retention (if firm was employed prepetition):

N/A

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6. Prepetition claims against the Debtors held by the firm:

Amount of claim: N/A

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Date claim arose: \_\_\_\_\_

Source of Claim: \_\_\_\_\_

7. Prepetition claims against the Debtors held individually by any member, associate, or professional employee of the firm:

Name: Richard B. Smith

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Status: Partner

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Amount of Claim: \$68,007.00

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Date claim arose: Uncertain

Source of claim: Derivatives instrument purchased by an investment manager for Mr. Smith's investment account. A global claim was filed against LBHI by Wilmington Trust Company on behalf of numerous investors, including Mr. Smith, who holds a beneficial interest in the claim.

8. Stock of the Debtors currently held by the firm:

Kind of shares: None

No. of shares: \_\_\_\_\_

9. Stock of the Debtors currently held individually by any member, associate, or professional employee of the firm:

Name: Andre K. Cizmarik

Status: Counsel

Kind of shares: LBHI common stock

No. of shares: 4,000 shares

10. Disclose the nature and provide a brief description of any interest adverse to the Debtors or to their estates with respect to the matters on which the above-named firm is to be employed.

Edwards Wildman Palmer LLP is not adverse to the Debtors or their estates with respect to the matters for which it is to be employed.

11. Name of individual completing this form:

Lorne W. McDougall